

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

LINDSEY K. SPRINGER, *et al.*,

Defendants.

Case No. 08-CV-00278-TCK-PJC

**SECOND DECLARATION OF
REVENUE OFFICER ADVISOR ALAN AMBUEHL**

I, Alan Ambuehl, declare that:

1. I am employed as a Revenue Officer Advisor with Advisory Group Four, Office of Advisory, Insolvency, and Quality (AIQ) of the Small Business/Self-Employed Division of the Internal Revenue Service (IRS). My post of duty is Oklahoma City, Oklahoma. I have worked for the IRS in various capacities for approximately 22 years.

2. My duties as a Revenue Officer Advisor include ascertaining from IRS computer records and systems the assessments made against taxpayers for unpaid federal taxes, the current status and history of payments made by taxpayers towards their delinquent tax liabilities, the history of actions relating to the assessments that fall within the purview of my function

3. This Declaration is being executed in support of the United States' Response to Defendant Lindsey Springer's Motions to Strike and for Preliminary Injunction.

4. Except where noted to the contrary herein, I have personal knowledge of the facts set forth in this Declaration, and, if called upon to testify to said facts, could do so competently.

5. Attached to this Declaration are true and correct copies of the facsimile print of the Notice of Federal Tax Lien and the letter that were mailed to the taxpayer, Lindsey K. Springer, on April 29, 1999, by certified mail in satisfaction of the notice requirements of section 6320(a)(2) of the Internal Revenue Code (26 U.S.C.). The prints represent information contained in the Automated Lien System of the Internal Revenue Service.

CERTIFICATION

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 12th day of December, 2008.



ALAN AMBUEHL
REVENUE OFFICER ADVISOR

United States



of America

GOVERNMENT
EXHIBIT

A

Department of the Treasury
Internal Revenue Service

Date: DEC 12 2008

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed:

is a true and correct copy of the information contained in records of the Automated Lien System Database of the Internal Revenue Service regarding the Notice of Federal Tax Lien, Serial Number 739924770, filed in Creek County, Oklahoma on April 28, 1999 to secure the interest of the United States in property and rights to property derived from the unsatisfied Federal tax liens identified thereon against Lindsey K. Springer, Taxpayer Identification Number XXX-XX-3758. The information consists of 3 pages and includes the following items:

1. A facsimile print displaying the information included on the above referenced Notice of Federal Tax Lien.
2. A facsimile print of the letter mailed to Lindsey L. Springer on April 29, 1999 by certified mail in satisfaction of the notice requirement of Internal Revenue Code section 6320(a)(2). The Certified Mail Article Number is included.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:

Curtis Baker
Insolvency Group Manager
Small Business/Self-Employed Division, Gulf States Area
Oklahoma City, Oklahoma

2723

COURT RECORDING DATA

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded : 04/28/1999 - 00:00AM
Recording Number:
UCC Number :
Liber :
Page :

District: ARKANSAS-OKLAHOMA

IRS Serial Number: 739924770

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
LINDSEY K SPRINGER

Residence :
5943 E 13TH
TULSA, OK 74112-5407

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/1990	XXX-XX-3758	05/29/1997	06/28/2007	18579.58
1040	12/31/1991	XXX-XX-3758	05/29/1997	06/28/2007	15615.45
1040	12/31/1992	XXX-XX-3758	05/29/1997	06/28/2007	14606.76
1040	12/31/1993	XXX-XX-3758	05/29/1997	06/28/2007	67060.95
1040	12/31/1994	XXX-XX-3758	05/29/1997	06/28/2007	21309.20
1040	12/31/1995	XXX-XX-3758	05/29/1997	06/28/2007	20155.73
6673	12/31/1996	XXX-XX-3758	04/09/1998	05/09/2008	4329.16

Filed at: COUNTY CLERK
CREEK COUNTY
SAPULPA, OK 74066

Total \$ 161656.83

This notice was prepared and executed at Oklahoma City, OK
on this, the 26th day of April, 1999.

Authorizing Official:
BRENDA JONES

Title:
OIC TECHNICIAN 73-01-2714

CERTIFIED MAIL: Z 818 397 727
Letter Date : 04/29/1999

Person to Contact:
BRENDA JONES
73-0696

=====

MAILED TO:

LINDSEY K SPRINGER
5943 E 13TH
TULSA, OK 74112-5407

Telephone Number:
(918) 581-7060 x233

Social Security or
Employer ID Number:
XXX-XX-3758

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LINDSEY K SPRINGER

5943 E 13TH
TULSA, OK 74112-5407

NOTICE OF FEDERAL TAX LIEN FILING AND YOUR RIGHT TO A
HEARING UNDER IRC 6320

This letter is to inform you that we have filed a Notice of Federal Tax Lien. In this letter we'll also explain your right to appeal the collection action and how you can get a release of the federal tax lien.

We Filed A Notice Of Federal Tax Lien

We filed a Notice of Federal Tax Lien on 04/26/1999 because our records show the following:

Type of Tax	Tax Period	Amount Owed
1040	12/31/1991	15615.45
1040	12/31/1992	14606.76
1040	12/31/1993	67060.95
1040	12/31/1994	21309.20
1040	12/31/1995	20155.73
6673	12/31/1996	4329.16
1040	12/31/1990	18579.58

The lien attaches to all property you currently own and to all property you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

You Have the Right to a Hearing

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, Collection Appeal Rights.

If you want to request a hearing, please complete the enclosed form 12153, Request for a Collection Due Process Hearing, and mail it to:

Internal Revenue Service
INTERNAL REVENUE SERVICE
1645 S. 101ST E AVENUE, STOP 5227
TULSA, OK 74128

We must receive your hearing request by 06/02/1999.

Letter 3172 (DO) (Rev.11-2000)

How to Get a Release of the Federal Tax Lien

We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get your current balance, contact the person whose name and telephone appear at the top of this letter.

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. An explanation of how to get a lien released is in the enclosed Publication 1450, Instructions on Requesting a Certificate of Release of Federal Tax Lien.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

Director, Campus Compliance Operations

Enclosures:

Pub. 1
Pub. 1450
Pub. 1660
Form 668Y, Notice of Federal Tax Lien
Form 12153, Request for a Collection Due Process Hearing

Letter 3172 (ALS) (Rev.12-1998)